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<b>TRANSMITTAL FORM</b>  (to be used for all correspondence after initial filing)	Application Number	10/691,586
	Filing Date	10/24/2003
	First Named Inventor	Yorimichi DAIROKU
	Art Unit	1713
	Examiner Name	M. Bernshteyn
Total Number of Pages in This Submission	Attorney Docket Number	45934

ENCLOSURES (Check all that apply)		
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Firm Name	Roylance, Abrams, Berdo & Goodman, L.L.P. (Customer No. 001609)		
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Date	03/19/2007	Reg. No.	32,023

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45934

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of	:	
	:	
Yorimichi DAIROKU et al.	:	Art Unit: 1713
	:	
Serial No.: 10/691,586	:	Examiner: M. Bernshteyn
	:	
Filed: October 24, 2003	:	
	:	
For: PROCESS AND APPARATUS FOR	:	
PRODUCTION OF WATER-ABSORBENT	:	
RESIN	:	

AMENDMENT

Commissioner for Patents  
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Sir:

In response to the December 20, 2006 Office Action, please amend the above-identified application as follows.